

ANNUAL INDEX to DUN'S REVIEW

VOLUME 48 . . . NUMBERS 2141-2152 . . . JANUARY-DECEMBER, 1940

LISTINGS of article titles, authors, company names, and subjects appear here in one alphabetical order with each entry followed by the issue date and the page number. Broad headings have been used as subject listings; this is not a completely detailed subject heading index.

In using this index it will be helpful to keep in mind the nature of the contents of DUN'S REVIEW. The magazine deals with trends, tendencies, developments, and legislation which are significant in their effect on the policies of businesses. It is planned to serve chief executives who must take into consideration the long-time influences of such forces. In each monthly number are articles by authorities in their fields or resulting from research activities.

There also are monthly sections or departments, several of which summarize business statistical data.

During 1940 there have appeared the reports of the "Survey of Business Trends," a DUN & BRADSTREET research project having to do with the dollar volume of sales and inventories. Reports have also appeared on another DUN & BRADSTREET research undertaking, the "Survey of Retail Operating Costs." These reports include analyses by trades and industries; they are listed under the name of the project and under various appropriate subject headings. Neither in the case of these reports nor in the case of the reports of the fourteen financial ratios for 72 lines of business are there listed in this index

the trades and industries which appear in the tables, charts, or text of the report.

Statistical series originally compiled by the publisher are indexed under subject headings; they can also be easily located in the department on commercial failures and in "Significant Business Indicators" each month. Data appearing in the departments "Through the Statistician's Eyes" and "Here and There in Business" are indexed. Book reviews are not listed here (see "The Business Bookshelf").

As a guide to the inclusiveness of the material, the titles of major articles are printed in italic type, short items are indicated by "s," photographs that appear without extended text by "p," and views of cities shown on the covers by "c."

— A —

Accidents, Industrial (s)..... June 40

Accounting

Financial Statement of the Future—I..... Nov. 20
Financial Statement of the Future—II..... Dec. 12
New Excess Profits Tax—What it Requires and Permits..... Dec. 18
Valuation or Historical Costs: Some Recent Developments..... May 17

Addressograph-Multigraph Corp (p)..... Nov. 50

Advertising

All This—And a Premium, Too..... Apr. 10
Bank Checks Used for Civic (s)..... Sept. 42
Display Cars (s)..... Feb. 46
Layout (s)..... May 48
Past Styles in Posters (s)..... Nov. 50
Perfumed Ads (s)..... Jan. 48
War Cries of Business..... June 21

Agriculture

Cotton, Linenproof (s)..... Dec. 49
Prices, Income (s)..... Sept. 36
Rural Retailing Trends in Illinois, 1926-1938..... Sept. 16

All This—And a Premium, Too..... Apr. 10

Allen, Arthur S.—*Everyday Use of Color in Business*..... May 25

Altmeier, Arthur J.—*Security is Good Business*..... Mar. 5

Alton Railroad (s)..... Jan. 44

Aluminum Company of America (s)..... May 44

(s) Sept. 41

Aluminum Seal Company (p)..... Aug. 48

American Airlines (s)..... Mar. 49

American Bible Society (s)..... Nov. 52

American Car & Foundry Company (s)..... June 40

American Chain & Cable Company (s)..... Mar. 47

American College of Physicians (s)..... May 48

American Free Enterprise and the Future..... July 5

American Management Association (p)..... Apr. 38

(s) Sept. 42

American Petroleum Institute (s)..... (s) Nov. 49

American Radio Relay League (s)..... Mar. 48

American Rolling Mill Company (p)..... May 43

Amortization

Prices and Profits in a Defense Economy—II..... Dec. 29

What the New Excess Profits Tax Requires and Permits..... Dec. 18

Amoskeag Savings Bank (s)..... July 42

Analyzing the Record of Commercial and Industrial Failures, See Failures

Andrews, Elmer F.

Hidden Labor Costs..... Feb. 5

What Amendments to the Wage and Hour Law?..... Apr. 5

National Defense and Federal Labor Laws..... Aug. 5

Anti-Trust Laws—Price Control by Government..... June 9

Apprenticeship..... June 5

Armament, See National Defense

Army, List of Materials Being Bought for Art..... Aug. 26

Arts and Crafts (p)..... July 42

Everyday Use of Color in Business..... May 25

International Business Machines Exhibit (s) Nov. 51

Associated Stationers Supply Company (s) Aug. 47

Association of American Railroads (s)..... June 40

Association of Cotton Textile Merchants (s) Apr. 37

Austin Company (s)..... Jan. 44, (s) Dec. 48

Autocall Company (s)..... Dec. 51

Automotive, See Transportation

Aviation

Air Routes (s)..... Jan. 46

Fuel (s)..... Nov. 49

Passengers Carried (s)..... Mar. 49

— B —

Balance Sheets, See Financial Statements

Baltimore & Ohio Railroad (s) Jan. 44, (s) May 44

Bankers Life Company (s)..... Sept. 40

Banks

Changes in Collateral Held by (s)..... Aug. 44

Loans, See Trend of Business

Services (s)..... June 42, (s) July 42

Bankruptcy, See Failures

Barcalo Manufacturing Company (s)..... May 43

Barnhardt Manufacturing Company (s)..... Dec. 49

Batteries, Storage (s)..... Sept. 39

Bausch & Lomb Optical Company (s)..... Mar. 45

(s) Dec. 48

Benchmarks of Profitable Operation in 50 Retail Trades..... Oct. 23

Bernstein, Blanche—*Who Bugs What on the Installment Plan?*..... Feb. 9

Bible Distribution (s)..... Nov. 52

Big Business vs. Small: Profits and Dividends..... Jan. 11

Bigelow-Sanford Carpet Company (p)..... Apr. 38

Bird, Dr. F. L.—*Recent Trends in Tax Delinquency*..... Apr. 14

Births and Deaths of Retail Stores in Indiana, 1929-1937..... Jan. 23

Blackout (s)..... Jan. 48

Blossom Manufacturing Company (s)..... Nov. 49

Blue Swan Mills (s)..... May 48

Boat, Aluminum (p)..... Mar. 48

Boat Storage (s)..... Apr. 40

Book Binding (s)..... Jan. 44

Book Review, See Business Bookshelf

Boom Electric & Amplifier Company (s)..... Oct. 44

Bostitch, Inc. (p)..... Aug. 49

Bottle Caps (p)..... Aug. 48

Brazil—*Invasion of the Gambiæ*..... Sept. 14

Bridgport, Connecticut (c)..... Aug. 49

Bridges (s)..... Sept. 40

Bristol, George T.—*War Years Quiz*..... July 16

Budd Induction Heating, Inc. (p)..... Jan. 45

Budgets

Federal Government (s)..... May 41

Municipal Governments (s)..... Apr. 14

New York City (s)..... Dec. 43

Building, Advances in

Air-Conditioned Bakery (s)..... Oct. 44

Machine Manufacturing Plant (s)..... Jan. 44

Office Buildings (s)..... Sept. 40, (s) Dec. 48

Showroom, Jewelry (s)..... Sept. 39

Building Materials

Bricks (s)..... Aug. 50

Glass Bricks (s)..... July 42

Insulation, Flameproof (s)..... Dec. 49

Metal Partition Frames (s)..... Sept. 41

Business Activity, See Trend of Business

Business Bookshelf, The..... Feb. 54, Mar. 50

Sept. 44, Nov. 54, Dec. 54

Business Conditions, See Regional Trade

Barometers

Business Diary, The..... Jan. 29, Feb. 29

Mar. 29, Apr. 23, May 31, June 25, July 25

Aug. 31, Sept. 23, Oct. 27, Nov. 27, Dec. 33

Business Machines, See Office Equipment

Business Mortality, See Failures

Business Trends, See also Trend of Business, Significant Business Indicators

Rural Retailing Trends in Illinois..... Sept. 16

Survey of Business Trends—Preliminary..... Mar. 10

Survey of Business Trends—Final..... May 5

— C —

California Institute of Technology (s)..... Feb. 48

(s) Aug. 49

Carbide & Carbon Chemicals Corp. (s)..... Dec. 45

Caterpillar Tractor Company (s)..... Apr. 38

Census, See U. S. Bureau of the Census

Cereals, Consumption of (s)..... July 38

Chain Stores

Community Value of (s)..... Jan. 47

Rise of the Super-Market..... Sept. 8

Rural Retailing Trends in Illinois..... Sept. 16

Survey of Business Trends—Preliminary..... Mar. 10

Survey of Business Trends—Final..... May 5

Challenge to Education, The..... Dec. 5

Chemurgy (s)..... Feb. 50

China's Foreign Trade (s)..... Apr. 36

Cigarette Manufacturing (s)..... Jan. 42

Citizens' Budget Commission, Inc. (s)..... Dec. 43

Civilian Conservation Corps (s)..... May 46

Clothing

Children's, Measurement of (s)..... Feb. 45

Men's Shirts (s)..... Mar. 49

Clover Farm Stores Corp. (s)..... Jan. 44

Cluett, Peabody Company (s)..... Mar. 49

Coffee Drinking (s)..... Feb. 45

Color

In Business, Everyday Uses of..... May 25

Uses of (s)..... Mar. 46

Commodity Price Index, See Significant

Business Indicators

Commonwealth Edison Company (s)..... May 43

Communism—*The Challenge to Education*..... Dec. 5

Competitive System

American Free Enterprise and Future..... July 5

Challenge to Education, The..... Dec. 5

Price Control by Government..... June 9

Prices and Profits in a Defense Economy..... Nov. 5

Prices and Profits in a Defense Economy—II..... Dec. 29

— O —

Robinson-Patman Act Begins to Acquire Meaning	Mar. 20
Wage and Hour Law? What Amendments to the	Apr. 5
Letter-Writing (s)	May 43 (s)
Libbey-Owens-Ford Glass Company (s)	Mar. 45
Life Expectancy (s)	Mar. 45
Liggett Drug Stores (s)	June 42
Linoleum (s)	Jan. 46
Lithographers' National Association (s)	Nov. 50
Little, Arthur H.	
Making More Jobs	Jan. 7
All This—And a Premium, Too	Apr. 10
War Crises of Business	June 21
Mr. Chairman, Ladies and Gentlemen	Dec. 25
Livestock (s)	May 44
Loans	
Bank, See Trend of Business	
Business (s)	July 42
Salary (s)	Apr. 41
Logan Porter Mirror Company (s)	Sept. 40
Loose-Wiles Biscuit Company (s)	Oct. 44
Lord & Thomas (s)	Jan. 47
Louisville & Nashville Company (s)	June 40
Luxor, Ltd. (s)	Apr. 38

— M —

Maas, A. R., Chemical Company (s)	Dec. 50
Machine Tools and the War (s)	July 38
Macy, R. H. & Company (s)	Sept. 40
Making More Jobs	Jan. 7
Malaria—Invasion of the Gambiae	Sept. 14
Management	
Apprenticeship	June 5
Work Simplification Course (s)	May 43
Manufacturers & Traders Trust Company (s)	Sept. 42
Manufacturing	
Financial Statement of the Future—I	Nov. 20
Survey of Business Trends—Preliminary	Mar. 10
Survey of Business Trends—Final	May 5
Massachusetts Institute of Technology (s)	May 41
Masters, Edgar Lee, in Spoon River 25 Years After	Apr. 18
Match Production (s)	Dec. 42
May, George O.—Valuation or Historical Costs: Some Recent Developments	May 17
Mellon Institute (s)	May 47
Memphis, Tennessee (c)	July 43
Metallurgy, Powder (s)	July 43
Metals Disintegrating Company (s)	July 43
Metropolitan Museum (p)	July 42
Microfilm Storage Cabinet (s)	Sept. 39
Military Duty Compensation (s)	Oct. 41
Mine Safety Appliances Company (s)	Feb. 46
(s)	May 46
Mirror Processing (s)	Mar. 45, (s) Sept. 40
Mitchell, Robert V.—Rural Retailing Trends in Illinois, 1926-1938	Sept. 16
Mitchell, Walter, Jr.	
Survey of Business Trends—Preliminary	Mar. 10
Survey of Business Trends—Final	May 5
Benchmarks of Profitable Operation in 50 Retail Trades	Oct. 23
How Expenses and Profits Vary with Retail Credit Policies	Nov. 26
Mobilization, Industrial—Uncle Sam Goes to Market	Aug. 8
Model Railroad (s)	May 42, (s) May 45
Mogensen, A. H. (s)	May 43
Money in Circulation (s)	Aug. 45
Morris Mills, Inc. (s)	May 47
Mortality, Business, See Failures	
Movies, Commercial (s)	Jan. 46, (s) Feb. 48
Mr. Chairman, Ladies and Gentlemen	Dec. 25
Munsell System—Everyday Use of Color in Business	May 25

— N —

National Association of Manufacturers (s)	Oct. 41
National Bureau of Standards (s)	June 42
(s) Aug. 49, (s) Nov. 49	
National Consumer-Retailer Council (s)	Jan. 45
National Dairy Products Corp (s)	May 43
National Defense	
Defense Program Remodels the Economic System	Oct. 5
Financing (s)	Sept. 37, (s) Nov. 43
Labor Supply (s)	Nov. 42
New Excess Profits Tax, What it Requires and Permits	Dec. 18
Prices and Profits in a Defense Economy	Nov. 5
Uncle Sam Goes to Market, Some Economic Aspects of the Defense Program	Aug. 8
National Defense and Federal Labor Laws	Aug. 5
National Gypsum Company (s)	July 42
National Income, See Trend of Business	
National Industrial Conference Board (s)	Feb. 44
(s) Mar. 44, (s) Apr. 36, (s) July 40	
(s) Aug. 45, (s) Sept. 37, (s) Oct. 41	
National Machine Tool Builders' Assn. (s)	July 38
National Retail Dry Goods Association (s)	Apr. 38
(s) Oct. 45	
National Safety Council (s)	Dec. 49
Navy—Uncle Sam Goes to Market	Aug. 8
Nelson's Food Index	Sept. 8
Nervous Tension, Motorists' (s)	July 44
New York Daily News (s)	Apr. 41
New York Society of Model Engineers (s)	May 45
New York Times, Market Research Dept. (s)	July 38
Norfolk, Virginia (c)	Oct. 42
Nylon (s)	Jan. 44, (s) Mar. 46

Occupational Titles, Dictionary of (s)	Sept. 42
Office Equipment	
Addressograph (s)	May 44
Calculator, Visible Pay (s)	Dec. 51
Desks, Convertible (p)	Dec. 48
File, Insulated (p)	Aug. 50
Files, Suspension (s)	Nov. 51
Office Valet (s)	Feb. 50
Storage Cabinet for Film (s)	Sept. 39
Stapler (p)	Aug. 49
Telegraphy, Facsimile (s)	Dec. 51
Oxford Filing Supply Company (s)	Nov. 51

— P —

Packaging	
American Management Association	
Awards (s)	April 38, (s) Sept. 42
Color in Business, Everyday Use of	May 25
Flour Bags (s)	May 43
National Retail Dry Goods Association	
Standards (s)	Oct. 45
Pouches, Tobacco (s)	Mar. 47
Pager (s)	Dec. 51
Paint (s)	Apr. 40, (s) May 41
Pan-American Coffee Bureau (s)	Feb. 45
Paraffine Companies, Inc. (s)	May 46
Parking (s)	May 46
Parsons, Dudley L.—Public Education	July 10
Partnerships	
Characteristics of (s)	Oct. 40
What the New Excess Profits Tax Requires and Permits	Dec. 18
Patterson, William F.—Apprenticeship	June 5
Payrolls, Factory, See Trend of Business	



Peacock Laboratories (s)	Mar. 45
Pendaflex File (s)	Nov. 51
Pennsylvania Bakers' Association (s)	Apr. 38
Pens, Self-feeding (s)	Aug. 47
Pepperidge Farms (s)	May 47
Phenol (s)	Dec. 48
Philadelphia Art Alliance (s)	Nov. 50
Philadelphia Electric Company (s)	Apr. 41
Philadelphia Inquirer (s)	June 40
Phonograph Needles (s)	Mar. 49
Photoelectric Cells (s)	June 40
Pipe Lines (s)	June 42

Plastics	
Phenol for Manufacture of (s)	Dec. 48
Seat Coverings (s)	Nov. 51
Shower Curtain Hooks (s)	Nov. 40
Resin Used in (s)	Mar. 45
Wall Blocks (s)	Jan. 48
Poetry—Spoon River Twenty-Five Years After	Apr. 18
Polaroid (p)	July 42, (s) Sept. 41
Population	
Challenge to Education	Dec. 5
Farm (s)	Aug. 44
Porcelain Steels, Inc. (p)	May 43
Portland, Maine (c)	Jan. 47
Portland, Oregon (c)	Apr. 47
Premiums—All This and a Premium, Too	Apr. 10
Press, Precision (p)	May 44
Price Control by Government	June 9

Price Fixing	
Price Control by Government	June 9
Rise of the Super-Market and Some Marketing Consequences	Sept. 8
Prices and Profits in a Defense Economy	Nov. 5
Prices and Profits in a Defense Economy—II	Dec. 29
Price, Waterhouse & Co. (s)	Mar. 43

Prices, See also Trend of Business, Significant Business Indicators	
Defense Program Remodels Economic System	Oct. 5
Farm (s)	Sept. 36
Survey of Business Trends—Preliminary	Mar. 10

Survey of Business Trends—Final	May 5
Valuation or Historical Costs	May 17
Prices and Profits in a Defense Economy	Nov. 5
Prices and Profits in a Defense Economy—II	Dec. 29
Procurement Officers for Army, Navy, Treasury, List of	Aug. 8
Production, See Trend of Business, Survey of Business Trends	
Production Index, Federal Reserve (s)	Oct. 40
Profits	
Benchmarks of Profitable Operation in 50 Retail Trades	Oct. 23
How Expenses and Profits Vary with Retail Credit Policies	Nov. 26
Prices and Profits in a Defense Economy	Nov. 5
What the New Excess Profits Tax Requires and Permits	Dec. 18
Profits and Dividends: Big Business vs. Small	Jan. 11
Public Address System (s)	Oct. 44
Public Education	July 10
Public Library of Boston (s)	Jan. 44
Public Library of New York (s)	Jan. 44
Public Relations—American Free Enterprise and the Future	July 5
Public Speaking	
Mr. Chairman, Ladies and Gentlemen	Dec. 25
Outlines on Foreign Trade Supplied (s)	May 48
Purchasing by Federal Agencies	Aug. 18, 22
Purchasing Power, See also Regional Trade Barometers, Trend of Business	
How Consumer Purchases Vary with the Seasons in 29 Regions	June 15
Pyro (s)	Dec. 50

— Q —

Quiz—War Years	July 16
----------------	---------

— R —

RCA Manufacturing Company (s)	Mar. 49
Radio	
Amateur (s)	Mar. 48
Commercial Uses (s)	Apr. 41
Foreign Transmission (s)	Sept. 42
Microphone, Sound Discriminator (s)	Apr. 38
Portables, for Bicycles (s)	Sept. 42
Sales Trends (s)	Jan. 43
Railroads, Lean Years for the	Feb. 23
Railway Express Agency, Inc. (s)	Oct. 42
Ratios, Financial	
Financial Statement of the Future—I	Nov. 20
Financial Statement of the Future—II	Dec. 12
Ratios, Operating—Expenses and Profits Vary with Retail Credit Policies	Nov. 26
Real Estate Taxes	Apr. 14, (s) Dec. 43
Recent Trends in Tax Delinquency	Apr. 14
Red Hand Compositions Company (s)	Apr. 40
Reed, Philip D.—American Free Enterprise and the Future	July 5
Refrigeration (s)	Feb. 50, (s) Feb. 51
Regional Trade—How Consumer Purchases Vary with the Seasons in 29 Regions	June 15
Regional Trade Barometers	Jan. 32, Feb. 32, Mar. 32, Apr. 26, May 34, June 28, July 28, Aug. 34, Sept. 26, Oct. 30, Nov. 36, Dec. 36
Relief, Unemployment	Apr. 41, (s) July 19
Remington Rand, Inc. (s)	Apr. 41, (s) Aug. 47
(p) Aug. 50, (s) Sept. 39, (s) Oct. 42	
Republic Steel Corp (p)	Apr. 40
Research	
Commercial	Jan. 7
Industrial	Sept. 5
Medical	Sept. 14
Retail Credit Policies, How Expenses and Profits Vary with	Nov. 21
Retail Trade, See also Regional Trade Barometers, Survey of Business Trends	
Benchmarks of Profitable Operation in 50 Retail Trades	Oct. 23
Births and Deaths of Retail Stores in Indiana	Jan. 23
Census of Retail Trade—1939 (s)	Dec. 42
Drawing Power of Cities (s)	July 40
Financial Statement of the Future	Dec. 12
How Consumer Purchases Vary with the Seasons in 29 Regions	June 15
How Expenses and Profits Vary with Retail Credit Policies	Nov. 26
Rise of the Super-Market	Sept. 8
Rural Retailing Trends in Illinois	Sept. 16
Who Buys What on the Installment Plan?	Feb. 9
Revere Copper & Brass, Inc. (s)	Sept. 41
Rise of the Super-Market and Some Marketing Consequences	Sept. 8
Robinson-Patman Act Begins to Acquire Meaning	Mar. 20
Rockefeller Foundation Review	Sept. 14
Rubber, Synthetic (s)	Nov. 52
Rural Retailing Trends in Illinois	Sept. 16
Russell, Helen B.—Inventories During the World War	Feb. 17
Rust Cotton Picker Company (s)	Sept. 39

— S —

Safety Records	
Industrial Plants (s)	July 45
Truck Drivers (s)	Dec. 49

Sales, See also <i>Survey of Business Trends</i>	
Display Cars for Salesmen (s).....	Feb. 46
Promotion (s).....	Feb. 48, (s) Mar. 47
Sales Management—All This and a Pre-	
mium, Too.....	Apr. 16
San Francisco Golden Gate Exposition (s)	Sept. 37
Scissors, Electric (p).....	Nov. 52
Screen Doors, Air Conditioning (p).....	Aug. 47
Seasonal Variations in Consumer Buying.....	July 15
Security is Good Business.....	Mar. 5
Security Prices, See Trend of Business	
Seungbusch Self-Closing Inkstand Co. (s).....	Aug. 47
Service Trades—Survey of Business Trends	
Shattuck, Frank G., Company (s).....	May 5
Shaw-Perkins Manufacturing Company (s)	July 42
Shaw-Walker Company (s).....	Aug. 47
Sherwin-Williams Company (s).....	May 45
Shoe Form Company (s).....	May 48
Sickness in Industry—Days Lost (s).....	July 45
Significant Business Indicators.....Jan. 41,	Feb. 43
Mar. 42, Apr. 35, May 40, June 37,	July 37
Aug. 46, Sept. 38, Oct. 39, Nov. 44,	Dec. 47
Silver (s).....	Apr. 40
Sixth Avenue Elevated (s).....	Apr. 40
Sleigh Manufacturing Increases (s).....	June 40
Slogans—War Cries of Business.....	June 21

Social Security	
Defense Program Remodels the Economic	
System.....	Oct. 5
Income Security and Lay-off Benefit (s)	Mar. 46
Savings—Social Security Plan (s).....	June 41
Security is Good Business.....	Mar. 5
Social Security Board (s).....	Nov. 42
Social Legislation—Hidden Labor Costs.....	Feb. 5
Socialism—Challenge to Education.....	Dec. 5
Some Economic Aspects of the Defense Pro-	
gram.....	Aug. 8
South America, See Latin America	
Spoon River Twenty-five Years After.....	Apr. 18
Standard Brands (s).....	June 42
Standard Stoker Company (s).....	Jan. 44
Standard Oil of Indiana (s).....	Nov. 49
Stanley, A. O.—Latin-American Trade	
Winds.....	Aug. 29
Stanley Electric Tools, Inc. (p).....	Jan. 47
Stapler (p).....	Aug. 49
Starr, G. W.—Births and Deaths of Retail	
Stores in Indiana.....	Jan. 23
State Finance Audit—New Hampshire (s)	Feb. 49
State Income Payments (s).....	June 38
Steel	
Consumer-Operated Mills (s).....	June 41
Processing (p).....	Apr. 40
Steiner, G. A.—Births and Deaths of Retail	
Stores in Indiana.....	Jan. 23
Stetson, H. T. (s).....	May 41
Stockholders, Reports to (s).....	Feb. 46
Stokers (s).....	Jan. 44
Stow-Davis Furniture Company (p).....	Dec. 48
Sullivan, A. M.—Spoon River Twenty-five	
Years After.....	Apr. 18
Sunspots and Business (s).....	May 41
Super-Market, Rise of the.....	Sept. 8
Survey of Business Trends—Preliminary.....	Mar. 10
Survey of Business Trends—Final.....	May 5
Syndicate Store Merchandisers (s).....	Apr. 38
Syracuse, New York (c).....	Sept.

— T —

Taxes	
Burdens in Principal Countries (s).....	Feb. 44
Delinquency, Recent Trends in Tax.....	Apr. 14
Income Tax Analysis—1938 (s).....	Nov. 42
New Excess Profits Tax Requires and	
Permits, What the.....	Dec. 18
Payroll—Security is Good Business.....	Mar. 5
Taylor, George R.—First Year of the Food	
Stamp Plan.....	July 19
Tear-off Seal Company (p).....	Aug. 48
Tebeau, Robert L.—Profits and Dividends:	
Big Business vs. Small.....	Jan. 11
Technology in Auto Industry (s).....	June 40
Teledelos (s).....	Dec. 51
Telephones in Motor Boats (s).....	Aug. 47
Telescopar, Platform (p).....	May 46
Textile Testing Machine (p).....	Mar. 46
Thompson, W. W. & Company (s).....	May 43
Thorp, Willard L.	
Inventories During the World War.....	Feb. 17
Monthly Comment by the Editor.....Jan. 50,	Feb. 58
Mar. 54, Apr. 50, May 50, June 50,	July 50
Aug. 54, Sept. 50, Oct. 50, Nov. 52,	Dec. 54
Mar. 43, Apr. 36, May 41, June 38,	July 38
Aug. 44, Sept. 36, Oct. 40, Nov. 42,	Dec. 42
Tiffany & Company (s).....	Sept. 39
Tip-Top Brewing Company (p).....	Aug. 48
Tires (s).....	Jan. 44
Tools, Power (s).....	Feb. 46
Toledo, Ohio (c).....	May
Transcontinental & Western Air, Inc. (s).....	Jan. 46
Transportation	
Buses (s).....	Mar. 44
Carriages (s).....	June 40
Railroads, Lean Years for the.....	Feb. 43
Trolley Cars (s).....	Mar. 44
Travelling Salesmen's Time Study (s).....	Jan. 43
Trend of Business, The.....Jan. 30, Feb. 30	
Mar. 30, Apr. 24, May 32, June 26, July 26	
Aug. 32, Sept. 24, Oct. 28, Nov. 34, Dec. 34	
Tri-pak Machinery Service (s).....	Nov. 53
Truck Bodies (s).....	Sept. 40
True Story Survey.....	Sept. 8

DUN'S REVIEW

... is a national business magazine which impartially records and interprets the effects of significant trends, developments, legislation

... reports the findings of authoritative economic research

... presents without prejudice the views of leaders of American thinking on controversial subjects

... reviews business conditions



From the 1940 Index

Allen, Arthur S.—Everyday Use of Color in Business	
Andrews, Elmer F.—National Defense and Federal Labor	
Laws	
Bird, Frederick L.—Recent Trends in Tax Delinquency	
Foulke, Roy A.—The Financial Statement of the Future	
Francis, Clarence—Making More Jobs	
George, Edwin B.—The Defense Program Remodels the	
Economic System	
Lasser, J. K.—What the New Excess Profits Tax Requires	
and Permits	
May, George O.—Valuation or Historical Costs: Some	
Recent Developments	
Mitchell, Walter L., Jr.—Survey of Business Trends	
Reed, Philip D.—American Free Enterprise and the Future	
Taylor, George R.—The First Year of the Food Stamp	
Plan	
Thorp, Willard L.—Inventories During the World War	

The Monthly Sections

Business Diary	
The Trend of Business	
Regional Trade Barometers	
The Failure Record	
Significant Business Indicators	
Through the Statistician's Eyes	
Here and There in Business	
Business Bookshelf	
The Editor's Page	

... to receive DUN'S REVIEW for a year send the editors at 290 Broadway, New York, a postcard with your name and address on it. A statement (\$4) will be sent you ... Three years for \$10, if you prefer.

— U —

Uncle Sam Goes to Market, Some Economic	
Aspects of the Defense Program.....	Aug. 8
Unemployment	
Food Stamp Plan, First Year of the.....	July 19
WPA Pamphlet (s).....	May 42
Union Oil Company (s).....	July 44
United Cigar-Whelan Stores Corp. (s).....	May 43
United Parcel Service (s).....	Dec. 49
United States Bureau of Agricultural Eco-	
nomics (s).....	Aug. 44, (s) Sept. 36
United States Bureau of Foreign and Do-	
mestic Commerce (s).....Jan. 42, (s) June 38	
(s) July 38, (s) Nov. 43	
United States Bureau of Internal Revenue	
(s) Jan. 42	
United States Bureau of Labor Statistics,	
See also Trend of Business (s).....	Sept. 36
United States Bureau of the Census (s).....	Feb. 44
(s) Mar. 44, (s) Apr. 37, (s) Oct. 41,	
(s) Dec. 42	
Census of Manufactures (s).....	June 40
United States Chamber of Commerce (s).....	May 48
United States Department of Agriculture	
(s) Jan. 45, (s) Feb. 45	
United States Department of the Treasury	
(s) May 41, Aug. 8, (s) Aug. 44,	
(s) Aug. 45, (s) Oct. 40, (s) Nov. 42	
United States Housing Authority (s).....	Oct. 42
United States Testing Company (p).....	Mar. 46
United States Weather Bureau (s).....	Nov. 49
United Wall Paper Factories, Inc. (s).....	Oct. 45
University of Chicago (s).....	Apr. 41
University of Illinois.....	Sept. 16
University of Michigan (s).....	July 40

— V —

Valuation or Historical Costs: Some Recent	
Developments.....	May 17
Venetian Blinds (s).....	Apr. 38
Vibic—New Flour Concentrate (s).....	July 42
Vitamins (s).....	Feb. 48
Velle, Lester—Lean Years for the Railroads	
Feb. 23	

— W —

Wages and Hours	
Hidden Labor Costs.....	Feb. 5
Income Security Plan (s).....	Mar. 46
National Defense and the Federal Labor	
Laws	
What Amendments to the Wage and Hour	
Law?.....	Apr. 5
Wall Paper (s).....	Oct. 45
Walsh-Healy Act.....	Aug. 5
War	
Defense Program Remodels the Economic	
System.....	Oct. 5
Inventories During the World War.....	Feb. 17
Prices and Profits in a Defense Economy	
Prices and Profits in a Defense Economy	
—II.....	Dec. 29
What the New Excess Profits Tax Re-	
quires and Permits.....	Dec. 18
War Cries of Business.....	June 21
War Years—Business Quiz.....	July 5
Waters, Lewis W.—Industrial Research in	
Your Own Business.....	Sept. 5
Warner & Swasey Company (p).....	July 44
Weather Bureau Reports by Radio (s).....	Nov. 49
Weld, L. D. H.—How Consumer Purchases	
Vary with the Seasons in 29 Regions.....	June 15
Wells & Richardson Company, Inc. (s).....	Mar. 47
Western Electric Company (s) April 38,	
(s) Aug. 47, (s) Oct. 45	
Western Printing & Lithographing Co. (s)	
Feb. 46	
What the New Excess Profits Tax Requires	
and Permits.....	Dec. 18
Wheeling, West Virginia (c).....	Feb.
What Amendments to the Wage and Hour	
Law?.....	Apr. 5
White & Wyckoff Manufacturing Co. (s).....	Sept. 39
Whiteside, A. D.—A Forecast About Fore-	
casts.....	Jan. 5
Whiting Corp. (s).....	July 45
Whitman Publishing Company (s).....	Feb. 46
Who Buys What on the Installment Plan?.....	Feb. 9
Wholesale Price Indexes	
See Significant Business Indicators	
Wholesale Trade	
Financial Statement of the Future—II.....	Dec. 12
Survey of Business Trends—Preliminary	
Survey of Business Trends—Final.....	May 5
Williams, J. R., Company (s).....	Apr. 40
Wolff, Reinhold P.—Rise of the Super-	
Market and Some Marketing Conse-	
quences.....	Sept. 8
Woolworth, F. W. & Company (s).....	Jan. 47
Works Projects Administration (s).....	May 42
World's Fair	
Hotel Business Trends (s).....	Sept. 37
IBM Day (s).....	June 40
Offices at Work (s).....	Aug. 47
— Y-Z —	
Young, Ralph A.—Who Buys What on the	
Installment Plan?.....	Feb. 9
Zyvo Bread (s).....	May 47

INDEXES TO 1940 ADVERTISERS IN DUN'S REVIEW

ADVERTISER, AGENCY, AND ISSUE

Acco Products, Inc.
Long Island City, N. Y. Agency—La Porte & Austin, Inc. Feb. 54, Apr. 44
Alexander Hamilton Institute
New York, N. Y. Agency—Walter E. Thwing, Inc. Mar. 47
Allen Wales Adding Machine Corporation
New York, N. Y. Agency—The Caples Company . . . Apr., May, July, Nov., Dec.—4th Cover
American Automatic Typewriter Company
Chicago, Ill. Nov. 61, Dec. 52
American Surety Company
New York, N. Y. Agency—Albert Frank-Guenther Law, Inc. Feb., June—3rd Cover, Sept.—4th Cover
Anker-Holth Manufacturing Company
Port Huron, Mich. Agency—Paul Grant . . . Apr. 46
Arabol Manufacturing Company, The
New York, N. Y. Agency—Doremus & Company . . . Apr. 39, July 39, Oct.—4th Cover
Autopoint Company
Chicago, Ill. Agency—Ruthrauff & Ryan . . . Feb. 57, Mar. 48, Apr. 46, May 52, June 44, Oct. 44, Nov. 56
Bank of America, National Trust & Savings Association
Los Angeles, Cal. Agency—Chas. R. Stuart . . . Jan. 48, Feb. 56
Bankers Trust Company
New York, N. Y. Agency—Doremus & Company . . . July 41
Business Book Service
New York, N. Y. Friend Advertising Agency . . . Apr. 49
Chase National Bank, The
New York, N. Y. Agency—Doremus & Company . . . Feb. 50, Apr. 42, June—4th Cover, Nov.—3rd Cover
Chemical Bank & Trust Company
New York, N. Y. Feb. 55, July 46
Chicago, Rock Island & Pacific Railway Company
Chicago, Ill. Agency—The Caples Company . . . Nov. 54
Combustion Engineering Company, Inc.
New York, N. Y. Agency—G. M. Basford . . . Apr. 45, May 47, June 43, July 45, Aug. 51, Sept. 45, Oct. 45, Nov. 51, Dec. 49
Commercial Credit Corporation
Baltimore, Md. Agency—O'Dea, Sheldon & Canaday, Inc. Jan. 49, Feb. 51, Mar. 49, Apr. 43, May 48, June 47, July 47, Aug. 53, Sept. 42, Oct. 49, Nov. 59, Dec. 51
Corrigan, Osburne & Wells, Inc.
New York, N. Y. Sept. 44, Oct. 46, Nov. 56, Dec. 55

Crane & Company
Dalton, Mass. Agency—Calkins & Holden . . Mar.—3rd Cover, Apr. 40, May 46, June 44, Aug. 48, Sept.—3rd Cover, Oct. 44, Nov. 54
Dictaphone Corporation
New York, N. Y. Agency—McCann-Erickson . . . July 43, Sept. 41, Nov. 53
Douglas-Guardian Warehouse Corporation
Chicago, Ill. Agency—Presba, Fellers & Presba, Inc. Jan. 47, Mar. 51, May 53, July 49, Sept. 47, Nov. 57
Duophoto Corporation
New York, N. Y. Agency—Dunwoodie Advertising . . . Jan. 46
Mar. 52, Apr. 48, July 48, Sept. 48, Oct. 48
Ediphone, The. Thomas A. Edison, Inc.
West Orange, N. J. Agency—Federal Advertising Agency, Inc. Feb. 49, Apr. 41, May 45, June 41, Oct. 43, Nov. 50
Executone, Inc.
New York, N. Y. Agency—Gussow, Kahn & Company, Inc. Mar. 48
Flett, James, Organization
Chicago, Ill. June 46, Nov. 60
Flexrock Company
Philadelphia, Pa. Agency—The Harry P. Bridge Company . . . Mar. 52, May 52, July 48, Aug. 48, Sept. 46, Oct. 48, Nov. 60, Dec. 50
Good-Will Builders
New York, N. Y. Oct. 47
Hansen, A. L., Manufacturing Company
Chicago, Ill. Agency—J. M. Haggard . . . Nov. 60, Dec. 50
Household Finance Corporation
Chicago, Ill. Agency—Batten, Barton, Durstine & Osborn, Inc. Jan. 46, Feb. 47, Mar. 50, Oct. 48, Nov. 56, Dec. 50
Hush-A-Phone Corporation
New York, N. Y. Agency—Gussow, Kahn & Company, Inc. May 52
International Business Machines Corporation
New York, N. Y. Agency—Ceell & Presbrey, Inc. Oct. 46, Nov. 54
Mathias & Carr, Inc.
New York, N. Y. Vanguard Advertising Service . . . May 52
Merriam, G. & C., Company
Springfield, Mass. Feb. 56, Sept. 46, Nov. 58
National Business Show Company, Inc.
New York, N. Y. Mar. 53, June 42, Aug. 50, Dec. 56
National City Bank of New York, The
New York, N. Y. Agency—Batten, Barton, Durstine & Osborn, Inc. Feb. 52, July 44
National Tuberculosis Association
New York, N. Y. Dec. 50

New York Life Insurance Company
New York, N. Y. Agency—Ceell & Presbrey, Inc. Apr.—3rd Cover
Niemeyer, John C., & Company
New York, N. Y. Agency—R. T. O'Connell Company June 44, July 48
Office Machines Research, Inc.
New York, N. Y. Apr. 49
Photo Record Corporation
New York, N. Y. Jan. 48, Apr. 49
R. A. Company, The
New York, N. Y. Agency—R. T. O'Connell Company Apr. 47, May 44, Oct. 47, Nov. 55, Dec. 53
Radio Corporation of America
New York, N. Y. Agency—Lord & Thomas . . . Jan. 45, June 45
Remington Rand, Inc.
Buffalo, N. Y. Agency—Leeford Advertising Agency, Inc. Feb. 53, May 49, June 46, Nov. 52
Ronald Press Company, The
New York, N. Y. Agency—Vredenburg-Kennedy Company, Inc. Apr. 48, May 52, June 48
Santa Fe System Lines
Chicago, Ill. Agency—Stack-Goble Advertising Agency Jan. 48, May 50
Sherman and Associates
New York, N. Y. Sept. 48, Oct. 47
Southern Publishers, Inc.
Kingsport, Tenn. Mar. 52
State of Indiana
Indianapolis, Ind. Agency—Sidener and Van Riper, Inc. May 51
Truscon Steel Company
Youngstown, Ohio. Agency—G. M. Basford Company Aug. 49, Sept. 43
United States Fire Insurance Company
New York, N. Y. Agency—Cowan & Dengler, Inc. Feb. 47, May, Aug.—3rd Cover
Universal Lithographing Company
Chicago, Ill. Agency—Paul Grant . . . Feb. 48, Mar. 46, Apr. 44, May 52, June 44, July 48, Aug. 48, Sept. 44, Oct. 46, Nov. 58, Dec. 55
Vogel-Peterson Company, Inc.
Chicago, Ill. Agency—Ross Llewellyn, Inc. Jan. 46, Feb. 57, Mar. 48, Apr. 49, Sept. 48, Oct. 48, Nov. 60
Wakefield, F. W., Brass Company, The
Vermillion, Ohio. Agency—Foster & Davies, Inc. Apr. 49, June 48
Wheeldex Manufacturing Company
New York, N. Y. Mar. 48
Whitehouse Manufacturing Company
Chicago, Ill. Agency—Raymond Heer . . . Nov. 58
Zippo Manufacturing Company
Bradford, Pa. Agency—Lee-Stockman, Inc. . . . Sept. 46, Oct. 47

TYPE OF PRODUCT OR SERVICE

Automobile Leasing
R. A. Company, The
Banks
Bank of America, National Trust & Savings Association
Bankers Trust Company
Chase National Bank, The
Chemical Bank & Trust Company
National City Bank of New York, The
Engineers
Corrigan, Osburne & Wells, Inc.
Niemeyer, John C. & Company
Sherman and Associates
Financial Services
Commercial Credit Corporation
Douglas-Guardian Warehouse Corporation
Household Finance Corporation
Industrial Sites
State of Indiana
Sherman and Associates
Industrial Equipment
Anker-Holth Manufacturing Company (hose reels)
Arabol Manufacturing Company, The (adhesives)
Combustion Engineering Company, Inc. (steam equipment)
Hansen, A. L., Manufacturing Company (stapling machines)
Flexrock Company (waxes, dyes, repairing material for floors)
Truscon Steel Company (steel buildings)
Vogel-Peterson Company, Inc. (wardrobe equipment)
Wakefield, F. W., Brass Company, The (lighting fixtures)
Whitehouse Manufacturing Company (uniforms)

Insurance
American Surety Company
New York Life Insurance Company
United States Fire Insurance Company
Office Equipment
Acco Products, Inc. (filing accessories)
Allen Wales Adding Machine Corporation (adding and bookkeeping machines)
American Automatic Typewriter Company (auto-typist)
Arabol Manufacturing Company, The (adhesives)
Crane & Company (stationery)
Dictaphone Corporation (dictating and transcribing machines)
Duophoto Corporation (photocopying machines)
Ediphone, The. Thomas A. Edison, Inc. (dictating machines)
Executone, Inc. (intercommunication systems)
Flexrock Company (waxes, dyes, repairing material for floors)
Good-Will Builders (greeting cards)
Hansen, A. L., Manufacturing Company (stapling machines)
Hush-A-Phone Corporation (phone silencer)
International Business Machines Corporation (service bureau)
Mathias & Carr, Inc. (photostating)
Merriam, G. & C., Company (dictionaries)
National Business Show Company, Inc.
Office Machines Research, Inc. (service)
Photo Record Corporation (photocopying machines)
Remington Rand, Inc. (photocopying and office systems)
Universal Lithographing Company (stationery)
Vogel-Peterson Company, Inc. (wardrobe equipment)

Wakefield, F. W., Brass Company, The (lighting fixtures)
Wheeldex Manufacturing Company (card files)
Whitehouse Manufacturing Company (uniforms)
Zippo Manufacturing Company (lighters)
Publishers
Alexander Hamilton Institute
Business Book Service
Merriam, G. & C., Company
Ronald Press Company, The
Southern Publishers, Inc.
Railroads
Chicago, Rock Island & Pacific Railway Company
Santa Fe System Lines
Salvaging
Flett, James, Organization
Services
Alexander Hamilton Institute (executive training for business men)
Corrigan, Osburne & Wells, Inc. (management consultants)
Niemeyer, John C., & Company (management consultants)
Office Machines Research, Inc.
Sherman and Associates (industrial sites)
Miscellaneous
Douglas-Guardian Warehouse Corporation (financial warehousing)
Flett, James, Organization (salvaging)
Good-Will Builders (greeting cards)
National Business Show Company, Inc.
R. A. Company, The (automobile leasing)
National Tuberculosis Association
Radio Corporation of America
State of Indiana (industrial sites)
Zippo Manufacturing Company (lighters)